[President]

Adjournment motion re Sale of immovable properties for arrears of revenue.

The adjournment motion that I have fixed for discussion today is that put in by Mr. T. C. Kesava Pillai. He wants to discuss a matter of public importance, regarding the recent measure adopted by Government in the matter of collection of revenue by the sale of immovable property and the grievance caused thereby to the public.

MR. T C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): സർ, ഫൻന്ദ o അക്ടോബർ ന ഫ-ാംന്ദ-യിലെ ഫന o ക-ാം നമ്പർഗവണ്മെൻറുത്തരവു നിമിത്തം തിരുവിതാംകൂറിലെ പൊതുജനങ്ങൾക്കുണ്ടായിട്ടുള്ള സങ്കടങ്ങളെ ഈ സഭ മുമ്പാകെ അറിയിച്ചു അതിനു ഒരു നിവൃത്തി മാർഗ്ഗം ഉണ്ടാക്കുന്നതിനു വേണ്ടിയാണ് ഞാൻ ഈ അടിയന്തിരപ്രമേയം ഇവിടെ അവതരിപ്പിച്ചിട്ടുള്ളത്. ആ ഗവണ്മെൻറുത്തരവു് ഇതാണ്.

"When a portion of a registered land in a pakuthi is sold for arrears of tax due thereon under Section 82 of the Revenue Recovery Regulation and no bidders are forthcoming a larger extent of the land should be notified for sale again etc. etc.'

ഇതാണ് ഫൻന്ദ o അക്ടോബർ ന ഫ-ാംന്ദ-യിലെ ജി. ഒ. ഫൻ ക-ന്ദ-അക്ടോബർ ന o -ാന്ദ- ഫ ര ര ൪-ാം നമ്പർ ജി. ഒ. ഇപ്രകാരമാണ്.

" In G. O. No, 4461 L. R., dated the 1st June 1919 the Government directed that in cases where registered lands were put up to auction for arrears of tax under the Revenue Recovery Regulation and where no bidders were forthcoming, the procedure to be adopted was to bid the land for the Sirkar for a nominal value of one chackram, credit the purchase money of one chackram out of taluk contingencies towards part payment of the dues, write off the arrearsminus the amount of the purchase money with the previous sanction of Government and record the land as tharisu, The above procedure was subsequently made applicable to sales under the Regulation for the recovery of arrears due to the Sreepandaravagai and the Kandukrishi departments as also the Sreepadom Estate (Vide G. O. dated the 30th October 1923)"

ഈ ജി. ഒ. വിൽ തന്നെ ഒരു തെറ്റു വന്നിട്ടുണ്ടു്. നമ്മുടെ ബഹുമാനപ്പെട്ട റവന്യു കമ്മീഷണർ അദ്ദേഹത്തിൻറ വില ഏറിയ സമയത്തെ നിഷ്കളങ്കമായും പരിപൂർണ്ണമായും ചിലവു ചെയ്തു ആ ഡിപ്പാർട്ടുമെൻറിലെ കുഴപ്പങ്ങളെല്ലാം തീർത്തു വളരെ നന്മകൾ എല്ലാം ചെയ്തിട്ടുണ്ടു്. ആ ക്രെഡിറ്റിൽ ഒടുവിൽ ഈ ജി. ഒ. നിമിത്തം ഒരു തിന്മവന്നതിൽ അദ്ദേഹത്തെ കുറപ്പെടുത്താനില്ല. ഈ തെറ്റു തിരുത്തുന്നതിൽ വലിയ തടസ്ഥമൊന്നുമില്ല.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*) ഈ തെറ്റു വന്നതു അദ്ദേഹത്തിൻറ കുറമാണോ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): അദ്ദേഹത്തിൻറയും അദ്ദേഹത്തിൻറ സ്റ്റാഫിൻറയും കുറമാണ്.

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MR. P. N. KRISHNA PILLAI (*Secretary to Government*): അതു തെറ്റ എന്താണെന്നു വ്യക്തമായിട്ടു പറഞ്ഞാൽ കൊള്ളാം?

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): തെറ്റുവന്നഭാഗം വായിക്കാം.

"The Land Revenue Commissioner has now brought to notice that the spirit of the first mentioned G. O. is not properly understood in the Kunnattur taluk. The procedure followed in this taluk is that when the tax on more than one survey number belonging to a single defaulter is in arrears, a portion of a particular survey number is sold in auction and if there are no bidders, the full extent of the land attached is bought in on behalf of the Sirkar for a nominal value of one chackram and a recommendation is made immediately to the Dewan Peishkar to remit the whole amount of the arrears without making any further attempt to recover the dues from the other properties of the defaulter. Mr. Robinson is of opinion that the procedure adopted is not correct and that the remission of the irrecoverable balance should be recommended only as a last resort after bringing to sale all lands attached and after being convinced that the defaulter possesses no other moveables or immovables in any part of the State which could be sold for the recovery of the balance amount due from him. He has also forwarded a set of revised instructions to be issued in the matter."

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ഇതിൽ First mentioned G. O. ഏതാണെന്നു പറയാമോ?

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): ഫസ്റ്റ്‌ലെ ഫർ ർ ർ-ാം നമ്പർ ജി. ഒ.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): അതുതെറ്റാണ്. ഫസ്റ്റ്-ലെ ജി. ഒ. അതല്ല. ഒന്നു തെറ്റിയാൽ സകലതും തെറ്റും.

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): ഗവണ്മെന്റുഭാഗത്തു തെറ്റി പോയി എന്നാണ് ഞാൻ പറയുന്നത്.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ഗവണ്മെന്റു ഭാഗത്തിനു തെറ്റിയിട്ടില്ല. മെംബർക്കു തെറ്റി എന്നു പറഞ്ഞതേയുള്ളൂ.

MR. K. MADHAVAN PILLAI (*Trivandrum cum Neduvangad*): മുമ്പിലത്തെ ജി. ഒ. എങ്ങിനെയിരുന്നാലും ഫസ്റ്റ് ഠ അക്കൗണ്ടിലെ ജി. ഒ. കൊണ്ടല്ലേ സങ്കടമുണ്ടായിട്ടുള്ളതു?

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): അതെ. ഇപ്പോൾ ഞാൻ മൂന്നു ജി. ഒ. സഭമുമ്പാകെ വായിച്ചു കേൾപ്പിച്ചുകഴിഞ്ഞു. ഇതിൽ ഏറ്റവും സങ്കടമുള്ളതാണ് ഫസ്റ്റ് ഠ-ലെ ജി. ഒ.

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MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ആ ജി. ഒ. നിമിത്തം എന്താണ് സങ്കടമുള്ളതെന്നു പറഞ്ഞില്ല.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): The member seems to be impatient.

PRESIDENT: He only wants to know what you are at. Probably, he is impatient to know what your statement is.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): He cannot be otherwise because there is an error?

PRESIDENT: You may continue your speech Mr. Kesava Pillai.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): മെംബർ പിന്നെയും പിന്നെയും 'എറർ' എന്നു പറയുന്നുണ്ട്. ആ എറർ ഇന്നതാണെന്നു ഇതുവരെ പറഞ്ഞില്ല.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): ലാൻഡ് റവന്യൂമാന്വൽ ആറാംവാല്യം ക്വ ൪, ൨൨ ൯, ൨ ൪ ക്വ, ന൯൯൯, ന ൫൨, ന ൫ൻ, ൪ ൨ ൫, ൪ ൪ ൨, ൪ ൪ ൯ ഈ വശങ്ങളിൽനിന്നും അനേകം സംഗതികൾ പഠിക്കാവുന്നതാണ്. അതായത് ക്വ ൦ ൦ ൦ – മാണ്ടെയ്ക്കുമുമ്പു പല സമുദായക്കാരേയും ഭ്രഷ്ടത്തുടമസ്ഥന്മാരേയും പല രീതിയിലുള്ള കരം ചുമത്തി ഉപദ്രവിച്ചുവന്നിരുന്നു എന്നും, അതിൽ ചിലക്കു കരം കുറച്ചുകൊടുത്തു് തിരുവെഴുത്തുവിളംബരം ഉണ്ടായിട്ടുണ്ടെന്നും കാണുന്നുണ്ട്. അതുപോലെതന്നെ ഭ്രനികുതി പിരിയാതെ വന്നിട്ടുള്ളതു് പല ആവശ്യത്തിയും write off ചെയ്തുകൊടുത്തിട്ടുള്ളതായിട്ടും കാണുന്നുണ്ട്. മുൻകാലങ്ങളിൽ തിരുവിതാംകൂർ ഗവണ്മെൻറു ജനങ്ങളുടെ രക്ഷയെ മുൻനിർത്തി പ്രവർത്തിച്ചുവന്നിരുന്നു എന്നുള്ളതിനു പല ലക്ഷ്യങ്ങളുമുണ്ട്. എന്നാൽ ഈ സമീപകാലത്തു ഗവണ്മെൻറിന്റെ നയം ഒട്ടുംതന്നെ ശരിയായരീതിയിൽ ഉള്ളതെന്നല്ല. ഈ കാര്യം ക്വൻന ൦ –ലെ ജി. ഒ. കൊണ്ടുതന്നെ അറിയാവുന്നതാണ്.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): ഈ ജി. ഒ. റവന്യൂകുടിയാർ റഗുലേഷനെ അടിസ്ഥാനമാക്കി പുറപ്പെടുവിച്ചിട്ടുള്ളതാണെന്നു അറിയാമോ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*: അറിയാം.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): റവന്യൂകുടിയാർ റഗുലേഷൻ ൪–ാം വകുപ്പിൽ എന്താണ് പറയുന്നതെന്നു മെംബർ വായിച്ചിട്ടുണ്ടോ?

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MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*) : അതെല്ലാം വായിക്കേണ്ട ആവശ്യമില്ല.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*) : ർ വ്യ-ാംവ കൂപ്പിൽ എന്താണ് പറയുന്നതെന്നറിയാമൊ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*) : അതു മെമ്പർ പറഞ്ഞാൽമതി. മണൽപ്രദേശം, മൃഗശല്യം, മലമ്പനി മുതലായവയുള്ള പ്രദേശം ഇവിടെയെല്ലാം വസ്തുക്കളുണ്ട്. അവയ്ക്കെല്ലാം കരവും വച്ചിട്ടുണ്ട്. കരംഒഴിവു ചില കുടുംബങ്ങൾക്കുണ്ട്. ഇപ്രകാരമുള്ള ഭൂമിയിൽനിന്നും വിളവെടുത്തുകൊടുക്കാൻ നിവൃത്തിയില്ലാതെ ജനങ്ങൾ വളരെ സങ്കടം അനുഭവിച്ചുവരുന്നു.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : ഈ സ്ഥലങ്ങളെല്ലാം പേരിൽപതിഞ്ഞ ഭൂമികളാണോ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*) അതേ. മുൻകാലങ്ങളിൽ ഭൂമി വേണ്ടാ എന്നു പറയുന്നവരെ പിടിച്ചുനിത്തി ഓല തലയിൽ കെട്ടിവച്ചിട്ടുള്ളതായി കേട്ടിട്ടുണ്ട്. അതുപോലെതന്നെ കരംകൊടുക്കാൻ നിവൃത്തിയില്ലാതെ പുളികുടിച്ചിട്ടുള്ളതായും, അടികൊണ്ടിട്ടുള്ളതായും കേട്ടിട്ടുണ്ട്. ഇപ്പോൾ കരം കൊടുത്തില്ലെങ്കിൽ കരക്കുടിശ്ശിഖയുള്ള ഭൂമി ലേലം ചെയ്യുവരുന്നുണ്ട്. ഉടമസ്ഥന്മാർ മിക്കവാറും വസ്തു കിടക്കുന്ന സ്ഥലത്തുനിന്നും വളരെ ദൂരെയായിരിക്കാം താമസിക്കുന്നത്. ഒറ്റിക്കാരന്റെ വീഴ്ചകൊണ്ടു കരക്കുടിശിഖയുണ്ടാകാം. പക്ഷേ ഉദ്യോഗസ്ഥനും ഒറ്റിക്കാരനുംകൂടി യോജിച്ചു വസ്തു ലേലത്തിലുംപോകും. ഇങ്ങനെ വസ്തു ലേലത്തിൽ വില്ക്കുമ്പോൾ പിടിക്കുന്നതിനു ആളില്ലാതെ വന്നാൽ പ്രവൃത്തിക്കാർ ഒരു ചക്രം കണ്ടിൻജൻസിയിൽ ചിലവെഴുതി ആ വസ്തു സർക്കാരിലേക്കു പിടിച്ചു തരിശാക്കിയിടണമെന്നാണ് ഇപ്പോഴത്തെ ജി. ഒ.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*) : പാവ്വത്തിക്കാരാണോ ലേലം സ്ഥിരപ്പെടുത്തുന്നതു്?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*) : അല്ലെങ്കിൽ തഹസീൽദാരോ പേഷ്കാരോ ആരെങ്കിലും ആയിക്കൊള്ളട്ടെ.

ഒരാൾക്കു മലംപ്രദേശത്തും മറ്റു സ്ഥലങ്ങളിലും വസ്തുക്കൾ കാണും. മലംപ്രദേശത്തുള്ള വസ്തുക്കൾക്കു കരം കൊടുക്കാനുണ്ടായിരിക്കും. അവിടെ വിളവും കിട്ടുകയില്ല. അങ്ങിനെ വരുമ്പോൾ ആ വസ്തു ഉടമസ്ഥന്റെ മറ്റു വസ്തുക്കളിൽ പ്രവേശിച്ചു കരം ഈടാക്കാമെന്നും, അയാൾ തിരുവിതാംകൂറിനകത്തു എവിടെ പോയിതാമസിച്ചാലും

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[T. C. Kesava Pillai.]

ഈടാക്കേണ്ടതാണെന്നുമാണ് ഇപ്പോഴത്തെ ജി. ഒ. ഇതു് എത്ര യും കഠിനമായിട്ടുള്ളതാണ്. ഇതിലേക്കു ഒരു നിവൃത്തി ഉണ്ടാക്കണ മെന്നു ഞാൻ ഈ സഭമുമ്പാകെ അപേക്ഷിച്ചു കൊള്ളുന്നു.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : മലമ്പനിയും മൃഗശല്യവുമുള്ള വസ്തുക്കളുടെ സംഗതിയിൽ മാത്രം ഗവണ്മെൻറു പ്രത്യേകം ശ്രദ്ധിച്ചാൽ മതിയാകുമോ?

MR. T. C. KESAVA PILLAI (*Kalkulum* cum *Vilavankod*): പൊതുവെയുള്ള സംഗതികളെപ്പറ്റി പറയുമ്പോൾ ഈ ചില്ലറ ചോദ്യം ചോദിക്കുന്നതു ഒട്ടും ഉചിതമല്ല. (ചിരി)

അതുകൊണ്ടു ഗവണ്മെൻറു പ്രൊസീഡിംഗ്സ് മുഴുവടെമാറ്റണം. ഫ ഠ ന ഠ -ാമാണ്ടുവരെയുള്ള കരം റവന്യൂ മാന്വലിൽ ർ -ാം വാല്യം ന ൻ-ാം വശത്തിൽ, ഇളവുചെയ്തു കൊടുത്തതായിട്ടു കാണുന്നുണ്ട്. അതു പോലെ ഒ ഫ ർ -ാം വശത്തു ഫ ഠ ന ർ -ാമാണ്ടുവരെയുള്ള കരം ഇളവു ചെയ്തു കൊടുത്തതായിട്ടും കാണുന്നുണ്ട്. കരം പിരിവിനെ സംബന്ധിച്ചു ഒരു കോർട്ട് ഏർപ്പെടുത്തിയിരുന്നതായിട്ട് ഫ ഫ ട -ാം വശത്തു കാണുന്നുണ്ട്. സ്ഥാവരവസ്തുക്കളെ ജപ്തി ചെയ്യാനുള്ള അധികാരം ർ ന ട -ാം വശത്തു കാണുന്നു. ഇതെല്ലാം കൊണ്ടു ഞാൻ പറയുന്നതു് ഗവണ്മെൻറിനു ഈ അന്യായമായ ലാഭം വേണ്ട എന്നു വയ്ക്കണമെന്നും സർക്കാർ ഉദ്യോഗസ്ഥന്മാർ ഒരിക്കലും വഴിതെറ്റിപ്പോകാതെയിരിക്കുന്നതിനു ചട്ടം കെട്ടണമെന്നുമാണു. സ്ഥാവരവസ്തു ജപ്തി ചെയ്യുക, ലേലംചെയ്യുക, മുതലായ സംഗതികൾ തഹശീൽദാർ തന്നെ സ്ഥലത്തു പോയി നടത്തണം എന്നൊരു ഓർഡർ ഉണ്ട്. പക്ഷേ അതു മാതിരി നടത്തുന്നില്ല. പാവപ്പെട്ടവർ സ്ഥലത്തു വച്ചു ലേലം നടത്തിയതായിട്ടു റിക്കാർഡുണ്ടാക്കും. താലൂക്കിൽ പത്തു പതിനെട്ടു പകുതികളിലുള്ള പത്തു രണ്ടായിരം പട്ടദാരന്മാരുടെ കരകുടിശികക്കായിട്ടുള്ള വസ്തുക്കൾ, ലേലം ചെയ്തതായി രേഖ ഉണ്ടാക്കും. ഇപ്രകാരം പല അക്രമപ്രവൃത്തികളും കാണിക്കുന്നുണ്ട്.

MR. R. NILAKANTA PILLAI (*Ag. Financial Secretary to Government*): ഇങ്ങനെ നടത്തിയാൽ അപ്പീൽ കൊടുക്കരുതോ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): അപ്പീൽ കൊടുക്കാം.

MR. A. C. KURIAKOSE (*Minachil* cum *Devicolam*): ദുരമായ

LIBRARY ARCHIVES Kerala Legislative Assembly

ളുക കരം കൊടുക്കുന്നതിനു നിവൃത്തിയില്ലാത്തതുകൊണ്ടല്ലേ വസ്തുക്കൾ ലേലത്തിൽ പോകുന്നതു്? ആസ്ഥിതിക്കു അവക്കു അപ്പീൽ കൊടുക്കാൻ സാധിക്കുമോ?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): തിച്ചു് യായും സാധിക്കുകയില്ല. കരംകൊടുക്കാനുള്ള തീയതി അറിഞ്ഞുകൂടാ. ശമ്പളം വാങ്ങിക്കാനുള്ള തീയതി എല്ലാവക്കും അറിയാം. മിക്കവാറും പട്ടാരന്മാർ അന്യസ്ഥലത്തായിരിക്കും താമസം. ഇന്നു തിരുവിതാംകൂറിലുള്ള വസ്തുക്കൾ മിക്കവാറും ഒറ്റിക്കാരുടെ കൈവശത്താണു്. ഒറ്റിക്കാർ കരക്കുടിശിക വരുത്തിയാൽ വസ്തുടമസ്ഥൻ കൊടുക്കേണ്ടതാണല്ലോ. അതുകൊണ്ടു് അയാളുടെ വസ്തുവിൽ പ്രവേശിക്കും. ഇനി ഉടമസ്ഥപട്ടയം എന്നൊരേർപ്പാടുണ്ടു്. പത്തുനമ്പർ വസ്തുക്കൾക്കു പട്ടയം ഒന്നായിരിക്കും. വസ്തു രണ്ടുപേരുടെ കൈവശത്തിലുമായിരിക്കും. അങ്ങിനെവരുമ്പോൾ കൈവശാനുഭവമില്ലാത്ത വസ്തുക്കളുടെ കരക്കുടിശിക യ്ക്കു ഇതിൽ ഒരാളിന്റെ വസ്തു ലേലത്തിൽ പോകുന്നുണ്ടു്. ഇങ്ങിനെയുള്ള അക്രമങ്ങളും നടന്നുവരുന്നു. കരക്കുടിശിക ഈടാക്കുക, കരം ഈടാക്കുക, സ്ഥാവരവസ്തുലേലം ചെയ്ക ഇവയെ സംബന്ധിച്ചു പല അക്രമങ്ങളും നടക്കുന്നുണ്ടു്. ഡിമാൻഡു നോട്ടീസ് ഒരു പകുതിയിൽ ആയിരക്കണക്കായിട്ടാണു് വരുന്നതു്. ഇതിനെ സംബന്ധിച്ചു ഈ കൌൺസിലിൽ പലതവണ ചോദ്യങ്ങൾ ചോദിച്ചിട്ടുണ്ടെങ്കിലും യാതൊരു രക്ഷാമാർഗ്ഗവും ഉണ്ടായിട്ടില്ല.

PRESIDENT: You are straying from the field. Please confine yourself to the subject matter of the motion.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*) : റവന്യു ഉദ്യോഗസ്ഥന്മാർ ഇതുമാതിരിയുള്ള പല അക്രമപ്രവൃത്തികളും കാണിക്കുന്നുണ്ടെന്നും ബോദ്ധ്യപ്പെടുത്താൻ വേണ്ടിയാണു് ഞാൻ ഇതൊക്കെ പറയുന്നതു്. ഇതിനു മുമ്പു അനേകം സംഗതികൾ അക്രമമായി ചെയ്തിട്ടുണ്ടെന്നു പറഞ്ഞാൽ മാത്രമേ ഗവണ്മെൻറിനു ഞങ്ങളുടെ സങ്കടം അറിയാൻ സാധിക്കുകയൊള്ളൂ.

തെക്കൻതിരുവിതാംകൂറിൽ വെള്ളം കയറി അഴുകിച്ചേതംവന്നാൽ കരം വകവച്ചു തരുന്നില്ല. തെക്കൻ തിരുവിതാംകൂറിൽ അഴുകൂടാ എന്നാണു വയ്പു്. ഇതു വളരെ സങ്കടമാണു്. തിരുവിതാംകൂർ ഭാഗത്തു തിരുനൽവേലി മുതലായ ജില്ലകളെ അപേക്ഷിച്ചു കരം വളരെ കൂടുതലാണു്. മുമ്പു നെല്ലു നിരക്കുവില പറയുമ്പോൾ ഉ-ം,സു-ം ചക്രമേ

LIBRARY ARCHIVES Kerala Legislative Assembly

[MR. T. C. Kesava Pillai.]

ഉണ്ടായിരുന്നൊള്ളൂ. എക്സൈസ് ഇനത്തിൽ വലിയവരവുണ്ടായിരുന്നില്ല. അന്നത്തെ ബഡ്ജറ്റ് വലിയവണ്ണമായിരുന്നില്ല. തീരുവയിനത്തിൽ വലിയവരവില്ല. അന്നുള്ള ഉദ്യോഗസ്ഥന്മാർ സകലകാര്യങ്ങളും നടത്തിവന്നിരുന്നു. ഇങ്ങനെയുള്ള ഒരു കാലത്താണ് ഈ വലിയകരം നിശ്ചയിച്ചത്.

MR. R. NILAKANTA PILLAI (*Financial Secretary to Government*): അന്നത്തെ വിദ്യാഭ്യാസവകുപ്പിലേക്കു എന്തുചിലവുണ്ടായിരുന്നു എന്നറിയാമോ?

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): അന്നുണ്ടായിരുന്നയാളുകൾക്കു ഇന്നത്തെക്കാൾ കൂടുതൽ വിവരമുണ്ടായിരുന്നു എന്നാണ് എന്റെ പൂർവ്വികന്മാർ എന്നെപഠിപ്പിച്ചിട്ടുള്ളത്. ശാസ്ത്രീയമായകാര്യങ്ങളിലും മറ്റും കുറെ പരിചയം കുറവായിരുന്നിരിക്കാം.

ഗവണ്മെൻറിന്റെ പ്രധാനവരുമതല ആഹാരസാധനങ്ങൾ ഉണ്ടാക്കുന്നതിനു പ്രേരിപ്പിക്കേണ്ടതാകുന്നു. തേങ്ങ, കരുമുളകു, റബ്ബർ മുതലായവയ്ക്കു ഇന്നുവലിയ വിലക്കുറവാണ് സംഭവിച്ചിട്ടുള്ളത്. അതുകൊണ്ടു ഇതിനെല്ലാം ഗവണ്മെൻറു ഒരു പരിഹാരമാർഗ്ഗം കണ്ടുപിടിക്കേണ്ടതാണ്. എന്റെ ഭാഷയെപ്പറ്റി മി. കുഞ്ഞാക്കോസ് പറയുകയുണ്ടായി. കൌൺസിൽപ്രൊസീഡിംഗ്സിൽ നല്ലഭാഷയിൽ സംസാരിച്ചിട്ടുള്ള പല പ്രസംഗങ്ങളും ഞാൻ കണ്ടു. ഇങ്ങനെ നല്ലഭാഷയിൽ സംസാരിച്ചതുകൊണ്ടു വലിയ ഫലമുണ്ടായതായിട്ടു തോന്നുന്നില്ല. എങ്ങനെയെങ്കിലും ആശയം മനസ്സിലാക്കണമെന്ന മാത്രമെയൊള്ളൂ. അതുകൊണ്ടു ഒരു കാളയും പോത്തും കൊണ്ടു ശരിയായിട്ടു നടക്കുകയില്ലെങ്കിൽ രണ്ടുകാളയേയും രണ്ടുപോത്തിനേയും കെട്ടണം എന്നു എന്റെ ആശയം തുറന്നുപറയുകയാണ് ചെയ്യുന്നത്. അതുപോലെ ഒരു സ്ഥാപനത്തിലുള്ള ആളുകളെ പട്ടികപ്പെടുത്തുന്നതിനു സാധാരണ ഭാഷാന്തരമല്ലാതെ അതുംപറയുകയില്ല. ഞാൻ വല്ലതും പറഞ്ഞിട്ടുണ്ടെങ്കിൽ അതു നല്ല ഉദ്ദേശത്തോടുകൂടിമാത്രമാണ്.

ഈ സംഗതിക്കു ഒരു പരിഹാരമുണ്ടാക്കണമെന്നു മാത്രമായ ഗവണ്മെൻറിനോടും, ഈ കൌൺസിലിനോടും അപേക്ഷിക്കുന്നു. റവന്യൂകമ്മിഷണർ അവർകളും ഈ രാജ്യത്തിനുവേണ്ടി ചെയ്തിട്ടുള്ള സകല പ്രവൃത്തികൾക്കും ഞങ്ങൾക്കു അദ്ദേഹത്തിനോടു നന്ദിയുണ്ട്. എങ്കിലും ഈ തെറ്റിനെക്കൂടി അദ്ദേഹം തിരുത്തണമെന്നുള്ള പ്രത്യേകഅപേക്ഷയോടുകൂടിഞാൻ ഈ പ്രമേയത്തെസഭാമുമ്പാകെ സമർപ്പിച്ചുകൊള്ളുന്നു.

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MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): I have great pleasure in seconding the motion moved by Mr. T. C. Kesava Pillai and I am sure that my friends on the other side of the House are likely to oppose it because I understand that from the attitude taken by some of them when Mr. T. C. Kesava Pillai was making his speech. Sir, to me it seems that of all the several measures adopted by our Government in recent times this particular G. O. has to be characterised as one of the most retrograde. We know that we have to maintain our Government and for that the dues of the Government should be paid at the proper time. But, Sir, of late owing to the depressing economic conditions over which our people have no control, some of us are unable to pay the kists at the fixed intervals, and for this also I would apportion the blame on the shoulders of Government in so far as they have not as yet done anything definite and effective towards limiting the sufferings of the people caused by the present depressing economic conditions. As for the G. O. my submission is, apart from its unreasonableness and unfairness, it is also contrary to the Revenue Recovery Regulation of which my friend Mr. P. N. Krishna Pillai reminded Mr. T. C. Kesava Pillai in the course of the latter's speech.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): May I know how the G. O. in question contravenes the Regulation?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): I shall point out how Section 41 of the Regulation says:—

"It shall be lawful to the Division Peishkar or Tahsildar to attach or sell the whole or any portion of the land of a defaulter for the recovery of arrears of revenue; provided always that no larger portion of the land shall be attached or sold than may be sufficient to discharge arrears with interest and expenses of attachment and sale."

I would emphasise, Sir, the proviso. It says —

"That no larger portion of the land shall be attached or sold than may be sufficient to discharge arrears**".

Now what is being done is this. The taluk authorities who know the nature and value of the property sought to be sold according to this Section put to sale that portion of it which they think may be sufficient to discharge the arrears; and in all cases I know bidders are not allowed to bid at a lesser amount than the amount of arrears due to Sirkar for which the land is sought to be sold. But now in the case of the Sirkar alone when there are no purchasers the Sirkar has to purchase it at a nominal price of 1 chuckram. What I say is that so far as this Section is binding upon the Sirkar also as a purchaser, there is no reason why the Sirkar should be treated differently and allowed to purchase it at a nominal price whereas the agents of the Sirkar themselves have valued it at a larger sum. According to the G. O. now under discussion the Sirkar can purchase the whole land for a nominal sum of 1 chuckram. Then the Sirkar can proceed against other lands belonging to the defaulter and those lands may also be purchased for a nominal price of 1 chuckram and thus all the lands of the defaulter in the whole State can be purchased by the Sirkar at the nominal sum of 1 chuckram each. This is no purchase, Sir, but confiscation.

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Provided that there are no other bidders?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): Yes. But the bidders may not appear, because though there may be a publication in the gazette it is not always that the people may be able to know of the sale. What I say is the question is not whether there are bidders or not. That is immaterial. It is the value of the property that is sold that is to be criterion of the sale. As I pointed out just now, the Section says "that no larger portion of the land may be sold than may be sufficient to discharge the arrears" the procedure now complained of is certainly unfair and unjust because all the lands belonging to the defaulter should be sold for the nominal sum of 1 chuckram each. The intention of the legislature in inserting this Section in the Regulation is clear. I think the intention is that coercive process with regard to the sale of immovable properties of the defaulter can be enforced only to the extent desirable for the realisation of the dues of the Sirkar. Now by enforcing this G. O. the Sirkar is clearly violating the provision of Section 41 referred to. I do not understand how this G. O. is not contrary to the provision of Section 41. I think it is clearly in contravention of this Section and particularly the proviso contained therein that this G. O. has been promulgated. The G. O. says that Mr. Robinson made a recommendation on due consideration to Government and the Government sanctioned this G. O. Mr. Robinson may recommend ever so many things. But if the Government are going to pass orders after such consideration and if the effect of the consideration is this my submission is that the public have no safety at all. For these reasons and particularly because the G. O. contravenes Section 41 of the Regulation I support the motion.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): What does that Section say?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): I have said that. It says that only such portion of the land can be brought to sale as is sufficient to discharge the arrears and if there are no bidders.

MR P. N. KRISHNA PILLAI (*Secretary to Government*): Does the member think that the debt is discharged if there are no bidders?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): It is only in case that the debt is not discharged that the Government will go against the other portions of the property.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): Does the Section say so?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): What is the difficulty I ask?

MR. MATTHEW MURIKKAN (*Vaikam*): Does it not mean that the Sirkar should purchase it for the real price?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): That is what I am aiming at. The agents of the Sirkar fix some value for the property. Certainly the property must be more valuable than the amount of

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arrears for which the property is sought to be sold. They proclaim it for sale and they have fixed a proper value. For these reasons, therefore, I would strongly support the motion brought forward by Mr. T. C. Kesava Pillai.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : When the property is really worth more than 1 chuckram why is it that no bidders are coming forward?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): There are ever so many reasons. I have just pointed out that even though there may be a publication in the Gazette the common public may not be aware of the sale.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*) : I may inform the member that notification is not only published in the Gazette, but is also published locally at the place where the property is situated and also in the Taluk and Pakuty Offices.

MR. A. THANU PILLAI (*Trivandrum*): If the property is not really worth more than 1 chuckram is it at all reasonable to charge on that property any appreciable amount by way of tax and can the holder be made liable for the balance and can such balance be realised from his other properties ?

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*) : Certainly not.

PRESIDENT : Mr. Robinson, will you please explain the position of Government so that the House may be aware of the intention of Government in the matter ?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Sir, there seems to be a good deal of misconception about this alleged new Government order. I can assure the House that no new principles have been enacted; nor have any new rules of proceduce been started. The present G. O. is only an interpretation of the rules of procedure which the subordinate officers have to follow. It was really not necessary to publish it in the gazette. But it was done in order to let the land owners know where they stand ; and to make the procedure that was hitherto followed, clear to everybody. The practice of buying or resuming lands for arrears of tax has been in existence in this State since time immemorial; and the practice was that when a land was put up to auction, either for arrears of revenue on the land which is to be sold, or for other arrears under the Revenue Recovery Regulation and when there were no bidders, that land was bought in. The old procedure was that the arrears were written off and the land recorded as *tharisu*. In 1919, however, when I was in Devicolam I pointed out that by this procedure Government did not really free the landowner of his liability on the land and that we did not really divest him of his estate ; and by Government Order No. 4461 of 1919 the mode of buying land for a nominal price of 1 chuckram was made applicable throughout the State.

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*) : Will he please read the G. O.?

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MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): The first part of the G. O. gives the history of what has occurred before; Then it proceeds to say—

> "When a piece of registered land is put up to auction for arrears of tax under the Revenue Recovery Regulation and no bidders are forthcoming the procedure now followed in the Devicolam Division is to bid the land for the Sirkar for a nominal value of 1 chuckram, credit the purchase money of 1 chuckram out of the taluk contingencies towards part payment of the dues, write off the arrears minus the amount of purchase money."

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): What is meant by write off?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): It means writing off as irrecoverable.

> "The procedure is based upon the letter No. 6514 read above. But in the other Divisions of the State, the land in such cases is not bid for the Sirkar as is done in the Devicolam Division; but the arrears are merely written off and the land recorded as *tharisu* with the sanction of Government."

> "The Government consider it desirable and necessary that the procedure adopted should be uniform in all the Divisions. Further, the formal purchase of the land on behalf of the Sirkar is also legally necessary in view to divest the holder of the land of his title and vest the same in the Sirkar free of all encumbrances. The Government, therefore, direct that, in such cases, the procedure followed in the Devicolam Division, be adopted in other Divisions also."

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*): Therefore, does that G. O. provide for all the properties of the defaulter being proceeded against and sold?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I am trying to show what has been the procedure. If the member will have a little patience I will show him that it has been the procedure to attach and sell other properties of the defaulter if the land in respect of which the arrears are due is not sufficient.

In 1923, this procedure was reiterated and was made applicable to temple and *kandukrishi* lands under G. O. No. 1445 dated the 10th November 1923. In that G. O. and in para 3 of it it is said :—

> "In case the defaulter possesses no other properties from which the balance of arrears could be recovered the entire arrears minus the amount of the purchase money should be written off the accounts and the land recorded as the *thanathu* of the Sri Pandaravagai or the Sri Padom Estate."

That clearly shows that it was contemplated that if the defaulter possesses no other properties from which the balance could be recovered it should be written off.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): Is it an interpretation or an amendment of the G. O.?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): It is simply an interpretation.

In para 4 of the same G. O. referring to the arrears due to the *kandukrishi* department the procedure to be followed is given. It says that the arrears minus the purchase money should be recovered from other properties, if any, of the defaulter.

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You will thus see that this practice was in vogue in 1923. This order makes it clear that the arrears should be written off only when the defaulter possesses no other property from which the balance could be recovered.

MR. A. S. DAMODARAN ASAN (*Mavelikara cum Kartikapalli*): Which G. O?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): The G. O. of 1923. It is at page 789 of the 2nd supplement to the Land Revenue Manual.

To clear the apprehension of the members I may state that the procedure of sale under the Revenue Recovery Regulation in respect of properties other than those for which the arrears are due is clear. Section 5 of the Revenue Recovery Regulation provides for the sale of the defaulter's moveable or immovable properties or both for the realisation of arrears. This is the case in Mysore, Madras, Cochin and other countries. From what I have said it will be quite clear that there is nothing new in this G. O. It is only an interpretation of the rules of procedure and, as I said before, it need not have been published. It is only meant as a direction for subordinates; but the Government published it with a view to let the land-owners know where they stood and with a view to make clear the procedure that has to be followed. I am sure that the number of properties bought by Government for 1 chuckram is very small, and I may assure the House that if there is any real hardship and if it is brought to the notice of the Government or the Head of the Department, steps will be taken to see that the hardship is removed to the greatest possible extent. At present Government can do nothing, because they are bound by the Revenue Recovery Regulation. The only thing for the members is to address the Government to amend the Regulation. Government cannot go behind the Judicial pronouncement that has already been made that other lands are liable to be sold. As I said before if there is any hardship and it is brought to the notice of Government or the Head of the Department every endeavour will be made to see that the hardship is relieved to the greatest possible extent

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): Have the Government sustained any loss by confining themselves to the particular property in respect of which the arrear is due?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*). In the Kunnattur taluk, at one of my inspections, I found that the wrong procedure had been followed. I pointed out the wrong procedure and that was the cause of the present Government Order.

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): May I know whether in those cases the lands purchased by the Government were lesser in value than the land in respect of which the arrear was due?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I cannot say off hand. It will happen through various circumstances. The land owner may be a very powerful person and therefore bidders may not come forward.

LIBRARY ARCHIVES Kerala Legislative Assembly

[Mr. S. C. H. Robinson.]

In any case, Section 41 of which Mr. N. K. Krishna Pillai spoke only provides that the Revenue Department should not attach more lands than the value of the debt. It reads as follows:

> "It shall be lawful for the Dewan Peishkar or the Tahsildar to attach the whole or any portion of the land of a defaulter for the recovery of arrears of revenue; provided always that no larger portion of the land shall be attached or sold than may be sufficient to discharge the arrears with interest and expenses of attachment and sale."

MR. N. K. KRISHNA PILLAI (*Neyyattinkara*): May I know from the Land Revenue and Income Tax Commissioner whether that Section is not also binding upon the Government?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): It is binding upon everybody. We cannot attach more land than is sufficient to pay the debt. And in many cases of appeal, the member himself is aware.....

MR. A. THANU PILLAI (*Trivandrum*): May I know from the Land Revenue and Income Tax Commissioner the number of cases in which Government found it necessary to purchase lands for a nominal price of 1 chuckram?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): It has been very small. In cases where more land than is necessary has been sold in auction and the fact is brought to notice, the case is remanded, as members of the legal profession who are here, know.

MR. K. MADHAVAN PILLAI (*Trivandrum* cum *Neduvangad*): May I know from the learned Commissioner whether in any case the excess money realised by the auction of the land was remitted to the owner of the land?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I could not answer that question off-hand.

MR. K. MADHAVAN PILLAI (*Trivandrum* cum *Neduvangad*): Does not the Land Revenue Commissioner under this Regulation possess the right of remitting?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Government have the power under this Regulation to remit under special circumstances. As I said, if any special hardship is brought to notice, we will do what we can to remedy it. There may be cases in which more land is attached than is necessary and in such cases we cancel the sale and remit the amount. That happens time after time.

MR. K. MADHAVAN PILLAI (*Trivandrum* cum *Neduvangad*): How do they find out that a case is a hard one?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): We have to go into the merits of that case. It might be a hard case or it might be a case where the landowner is a powerful person.

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): കരക്കുടിശിഖ—

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Mr. Kesava Pillai will please put the question in English. He knows English.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): May I know whether in the generality of cases (ഇംഗ്ലീഷ് ശരിയായിട്ട് വരുന്നില്ല.)

PRESIDENT: Mr. Robinson, let Mr. Kesava Pillai speak in Malayalam. Mr. Nilakanta Pillai or Mr. Kayalam Paramesvaran Pillai will help you to understand what he says.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): കരക്കുടിശിഖയ്ക്കുവേണ്ടി ലേലത്തിൽപോകുന്ന വസ്തുക്കളുടെ ശരിയ്ക എന്തായിരിക്കും?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I could not say off-hand without looking into the records.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): ഉദ്ദേശമായിട്ടെങ്കിലും പറയാമോ?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I could not say off-hand.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): ഉദ്ദേശം ഒരു രൂപാ വരുമോ?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): I would not tie myself. It will be very small.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): I beg to support the motion. Travancore is now passing through a serious economic crisis as other parts of India and probably other parts of the world do. Under these circumstances, when a notification of the kind in question was published in the Government Gazette, it aroused some serious misapprehension in the minds of the public generally as to the attitude that the Government proposed to adopt in the immediate future as there is a possibility of several holders of Government lands finding it difficult to pay Government dues on the due date.

I feel much obliged to Mr. Robinson for the very clear statement that he made before the House. It certainly assures us that the Government order is only an expression of the intentions of the Legislature as embodied in the Revenue Recovery Regulation and that nothing revolutionary or illegal is sought to be attempted. I may frankly concede that at the outset. Strictly speaking, the powers conferred by the G. O. on Government Officers do not exceed the powers conferred by the Regulation itself on the Government and its subordinate officers.

LIBRARY ARCHIVES Kerala Legislative Assembly

[Rao Bahadur K. A. Krishna Aiyangar.]

Having said so far, the question naturally arises, why should an attempt be made at this stage to make a change in the procedure that has been enforced all these years? When a particular item of property is sold for arrears of Government revenue, and there is no bidder, Government buy it for the nominal value of ch. 1 out of the taluk contingencies, and enter the property in their accounts as *tanatuchitta land*. So far it is faultless. But why in these troublous times, Government should have discontinued the practice of writing off the arrears after the sale of the property from which the tax is strictly due is the question that is now confronting us. Conceding that the procedure now laid down is perfectly correct, it does not prevent me, Sir, from submitting to you the undesirability of the proposed change. (At this stage Mr. Kayalam Parameswaran Pillai made an observation informally that it is not a change.) I perfectly follow the possibility of argument. Sir, my friend makes the observation that it is not a change. I say that it is no change considering the spirit of the Regulation, but it is a change in the procedure to be followed by the officers of Government. As soon as a property in respect of which arrears of Government were due is sold, whatever be the price at which it is bought, we must take it that the purchaser gets a full return for the arrears of tax due on the property. I cannot, Sir, without seriously questioning the sanity of the Proclamation under which the Settlement operations were carried on in Travancore, believe that Government at any time intended to assess a property with a tax considerably less than the value of the property itself. Such a position is unthinkable and it was natural that Government as a matter of procedure of fair dealing, whatever be the statutory powers vested in them, thought that the arrears should be written off as soon as the property on which the arrear is due is brought to public sale. The difficulty in regard to the provisions of the new G. O. is this. It goes far beyond the provisions of the original G. O. It is not only property on which tax is primarily due that may be brought to sale, but all the other properties of the defaulter in the taluk or outside, movable or immovable may be brought to sale by the Government and purchased by the Government themselves in the absence of bidders, for the nominal price of 1 chuckram.

One peculiar feature that distinguishes revenue sales from other sales is that the property is sold free of all encumbrances. In the ordinary court sales, the purchaser gets only the right, title and interest of the judgment debtor. But according to Section 39 of the Revenue Recovery Regulation,

> "All lands brought to sale on account of revenue dues thereon shall be sold free of all encumbrances, and if any balance shall remain after liquidating the arrears, interest and the expenses of attachment and sale and other costs due in respect of such arrears, it shall be paid over to the defaulter unless such payment be prohibited by the injunction of a court of competent jurisdiction."

LIBRARY ARCHIVES Kerala Legislative Assembly

That Government have got such a right to bring any immovable property to sale for arrears of tax, ignoring the interest of qualified owners or mortgagees or other encumbrancers, is well known to the public and the holders of properties are prepared to run the risk. Why is this provision embodied in Section 39? Because as a matter of high public policy, Government should have the first claim on the property for the tax due thereon. That principle is embodied in Section 2 of the Revenue Recovery Regulation and Section 39 simply gives effect to the statutory security created in favour of the Government under the earlier Section, *viz.*, Section 2. Section 2 says that

> *"the land, the buildings upon it and its products shall be regarded as security for the public revenue on such land."*

So, the security that is sought to be created in favour of Government, the security under which Government obtain the first claim to the property—that security is conferred on the Government by Section 2 of the Revenue Recovery Regulation. All the Sections dealing with sales, prior to Section 48 to which I shall make reference later on, are cases of sales of immovable properties in which the tax is due and not some other land. Having gone so far, Section 48 says that if there are not sufficient properties in the particular taluk, Government may realise the tax due to them by the sale of the properties belonging to the owner and situated in other taluks. Naturally the question arises whether the sale of property other than the one on which the tax is primarily due stands on the same footing as the sale of property on which Government do not acquire a first charge. At first blush it might appear from the wording of the Statute that Government have got the first charge not only on the land on which the tax is due but on other lands of the particular individual in any part of the State. That certainly looks absurd, unfair and inequitable to use absolutely modest language. No doubt, it might be said that Government are technically correct in their procedure. Whether a sale held in pursuance to Section 48 confers on the purchaser a paramount title over other encumbrancers is a matter that has to be decided ultimately by the Civil Courts of the State.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Does that arise now in a debate on this Government Order?

RAO BAHADUR K. A KRISHNA AIYANGAR (*Nominated, Deputy President*): That is just the trouble. In your attempt to realise the arrears of land revenue you have invoked the aid of Section 48. Under the earlier G. O., the arrears of tax were written off the accounts on the sale of the property. Then there was a recommendation from the Land Revenue Commissioner. The whole question was examined by the Commissioner, I have absolutely nothing to say against him. He is prefectly in order in the interpretation of the Statute. Government have accepted that interpretation and have issued a G. O. for the guidance of subordinates. Section 48 is responsible for all the trouble that we are now confronted with. In view of the danger which is now likely to arise, if this G. O. is carried out in all its details, it is high time that the Regulation should be so amended as to make it quite

LIBRARY ARCHIVES Kerala Legislative Assembly

[Rao Bahadur K. A. Krishna Aiyangar.]

clear that the demand of Government should be confined in the first instance, second instance and last instance to the immovable property on which the tax is due. I do not propose to take away the right of the Government to attach the movables of the individual. That is a distinct right and I do not propose that that right should be abandoned by the Government. Even though the G. O. may be said to be in strict compliance with the technical language of the Statute, the question arises, whether as a matter of high State policy the G. O. should be carried out in all its details and whether its operation should not be suspended until the Regulation is amended or until the return of normal economic conditions. That is the light in which I press the motion, for the serious consideration of the Government.

As I submitted, I listened very closely to Mr. Robinson. He said there were similar provisions in the Madras Act, and in the Cochin and Mysore Regulations. Let us ignore that fact. All these are copied from one source. Nobody seems to have bestowed any serious thought as to the implications of the introduction of a Section which militates against the spirit of Section 2 of the Regulation.

I now put this question to the Law Member, and I dare say that he will give me a plain and straight forward answer. If under Section 2 of the Regulation they have got the first charge only on the land on which the arrears of tax are due and if on the strength of that charge they sell property free of all encumbrances under Section 39, I expect him to tell me under what provision of the Regulation they propose to sell lands contemplated under Section 48 under the provisions of Section 39 free of all encumbrances. My submission is that they may bring the land to public sale but the right of the purchaser will only be the right, title and interest of the defaulter on the date of the purchase and not the entire estate in the holding itself. The construction put upon the provisions is not in accordance with justice and good conscience. The position of the Government in a case of this nature is that of the secured mortgagees. He is at liberty to get his first charge out of the mortgaged holding. If by the sale of the holding, his debt is not satisfied, he is allowed to proceed against other holdings. But in the latter case, he does not get priority over other creditors. Government did not propose to get any priority over all lands belonging to the debtor when a particular tax was imposed on a particular land at the time of the Settlement.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Does the G. O. assume that the other land is sold free of all encumbrances?

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): I want a definite answer whether the sale of lands under Section 48 will stand on identically the same footing as the sale of lands under Section 39?

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I wish to know how that is relevant for the purposes of this debate?

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Let us get to the root of the whole trouble which has necessitated this discussion. The G. O. now proposes to take in its sweep the plain language of Section 48, to enable Government to recover arrears of revenue. Well, Sir, it might be a matter of high public policy, it need not necessarily be a matter of ignorance on the part of the Government and of their Law Officers. A question was raised by the Commissioner. It is open to Government to confine their demand to the particular land on which the arrear is due. What is wrong in it? In fact, I say that is fair. It is an assurance to the general public that the assessment imposed on the land was in accordance with a fair estimate of the probable yield out of the property, a provision being made for the requirements of the Government and the cultivator or the agriculturist getting the rest of the benefit. If the land is so absolutely useless that it could not pay the pattadar to retain it, why should not the Government approach the question from its own stand point, purchase it for a nominal price of one chuckram and include it in the *tanatuchitta*.

I can understand the promulgation of such a G. O. on occassions of the civil disobedience movement when people decline to pay Government tax as a matter of principle, and agitate for rights to which they believe they are legitimately entitled. They may say as part of the machinery of the passive resistance movement that they decline to pay tax. Then Government might call into requisition, to meet such an abnormal situation, the entire armoury available to them under the provisions of the Regulation. Is that the condition of our country at present? I do not think anybody on the side of the Goverment will seriously contend that the present political conditions of Travancore justify the resort to the entire armoury placed at their disposal by the Revenue Recovery Regulation. If that is not the spirit of the Regulation, if that is not the fear of the Government with reference to the general attitude of the people, if there are no indications of the civil disobedience movement extending to a refusal to pay tax, if after all, the instances, where Government had to buy property for a nominal consideration were very small —and it was conceded by Mr. Robinson— what is the justification for Government trying now to extend the possible scope of buying these lands?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Does not the Legislature intend that?

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Every well-ordered Government is entrusted with weapons for carrying on the administration. Does that mean that it should use all of it? There is the *lathi* charge, the rifle shoot, the machine gun. Does that mean that as soon as Mr. Bishop hears of a riot, he should send for the artillery, the cavalry and the machine gun? He will first have to try and to persuade and if he fails, then resort may be had to *lathis*

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): It is for the same reason that the G. O. lays down that the lands must be put to sale bit by bit.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): There is no question of bit by bit.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): If you read the G. O. you will find that the lands are to be proceeded against bit by bit.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): I have read it with the full knowledge of the provisions of the Regulation.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): The G. O. only reiterates the powers vested in Government.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Government are only exercising the power conferred on them by the legislature. But is the exercise of that power warranted by the conditions of the country at present? It is in that limited, qualified sense that I submit the question for consideration. My position should not be misunderstood. I never said that the G. O. in any way conflicts with any of the provisions of the Regulation. I frankly conceded even at the very outset that nothing has been urged from the standpoint of the lawyer against the legality of the G. O. Except a doubt whether lands in other taluks on which no arrear is due could be sold in exactly the same way as that on which the arrear is due and whether the intending purchaser will get the very same clear title, interest and right. That is a question on which I claim the liberty to entertain a reasonable doubt.

But if that is what the legal Advisor to Government thinks, it appears to me, that it would be perfectly within the right of the Government to give the necessary clear instruction for the Courts also to follow. But my submission is whether it has become so expedient or necessary now to issue this G. O. which empowers the Revenue Officers to proceed against lands scattered all over the country. Are we in Travancore, now in such strange and disturbed condition of things, as to necessitate the Government authorities being provided with all the armoury contemplated or allowed by the Regulation? Has it become necessary to make immediate use of all the powers vested in the Government? Why for the first time such an order has been thought of, is not clear to us. The procedure till now was to write off the arrears after the sale of the property on which the tax was due. Why is this change sought to be made. It is merely to explain to the public and to make them realise all the powers vested in the Government under the Regulation? If it is merely for the purpose of telling the public, we are a very strong body, we are armed with all powers to realise all our dues by all sorts of means, then we do accept, Sir, that the Government is a powerful body as it ought to be, since it represents the interest of the public.

LIBRARY ARCHIVES Kerala Legislative Assembly

After all, Sir, the interests of Government are not quite distinct from the interests of the public. People have therefore actually no hesitation for recognising that the Government is an all powerful body. For that purpose it is not necessary to issue any such G. O. I admit the G. O. does not contain any element of illegality. My only submission is that there is absolutely no necessity now for adopting the procedure distinct from what has been in force so long. No doubt, Your Honour Sir, I happened to be a Lawyer and you, Sir, happened to be a Judge (Laughter). By some strange emotions, Sir, I felt I was in a free atmosphere as though it were at a Court of Law or justice where I can freely criticise the actions of the executive, absolutely untramelled by any considerations except the interests of my client. That is the light in which I view the question. No doubt, Sir, for a moment I do not question the *bonafide* of Government. While I am prepared to concede that the G. O. now in question is only a plain exposition of the rights that the Government have for realising the arrears of revenue I still hold, with full sense of responsibility, that absolutely no case has been made out for enforcing Section 48 for realising the arrears of public revenue. It is in that light, Sir, that I support the adjournment motion made by Mr. Kesava Pillai.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): Sir, I rise to support the motion before the House. I must admit that I am not going to concede what the learned Deputy President.—

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): ("Krishna Aiyangar, please")

PRESIDENT: Probably Mr. Krishna Aiyangar wants to remind the House that he can be the Deputy President only when he is in the Chair.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): I feel I am much freer here than I am in the Chair, Sir, (Laughter)

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): According to me, Sir, the G. O. is not in consonance with the spirit of the provisions in the Regulation. The learned Secretary to the Legislative Council has been questioning the mover of the adjournment motion whether he referred to the G. O. of June 1919. As I have only a very limited time I do not intend to refer to the Regulation itself, because then I would not be able to touch upon the important point now before the House. Sir, G. O. No. 4461/L. R., dated 1st June 1919 which was not first of its kind says:—

"In the G. O. read above, Government directed in cases where registered lands were put up to auction for arrears of tax under the Revenue Recovery Regulation and where no bidders were forthcoming, the procedure to be adopted was to bid the land for the Sirkar for a nominal value of one chuckram, credit the purchase money of one chuckram, out of the taluk contingencies, towards part payment of the dues, write off the arrears minus the amount of the purchase money with the previous sanction of Government and record the land as *tharisu*."

Sir, that refers only to cases where registered lands were put up for auction or arrears of tax, under the Revenue Recovery Regulation,

LIBRARY ARCHIVES Kerala Legislative Assembly

[Mr. A. S. Damodaran Asan.]

That refers mainly to case of lands for which arrears of tax are due. After that G. O. was issued on the recommendation of the Land Revenue Commissioner who puts his own interpretation on the G. O of 1919 and the G. O. of 1923 which refer solely to Sreepandaravaka and Sreepadam and Kandukrishi lands.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*) : Will the member please read Sections 3 and 4 of that G. O.?

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*) : Before I read those Sections I shall read the immediately preceding paragraph.

> "Government have carefully considered the question. The term 'public revenue due on land' includes the assessment in kind or money charged on lands and payable to Government, or the Sreepandaravagai, (*vide* Section 1 (a) of Regulation I of 1068), as well as the pattom on Kandukrishi and Sreepadom lands. (*vide* the explanation thereunder). The G. O. quoted above refers in general to auction sales ,for arrears of tax held under the provisions of the Revenue Recovery Regulation. Government therefore consider that the procedure laid down in the G. O, should be declared to apply also to sales under the Regulation for recovery of arrears due to the Sreepandaravagai, the Kandukrishi Department and the Sreepadom Estate subject to necessary modifications. The following instructions are accordingly issued for the guidance of Revenue Officers in the matter."

Because Mr. Robinson wanted the G. O. to be clearly understood by the House I must read the reference also.

> "The Land Revenue Commissioner has brought to notice that, in respect of certain Survey Nos. in the Kunnathukal Pakuthi, Neyyattinkara Taluk, which are of the Sreepandaravagai Pattom tenure, the patt dar defaulted payment of the tax due for the Kanni crop of 1098 and one of the Survey Nos. was attached for the arrears due and auctioned under the Revenue Recovery Regulation. The auction proved futile as no bidders were forthcoming."

Mr. Robinson is of opinion that the same procedure may be followed in case of Sreepandaravagai lands as well. And the G. O. says :—

> "Mr. Robinson is of opinion that the same procedure might be followed in the case of Sreepandaravagai lands as well and that the nominal value of one chuckram might be paid from the Sreepandaravagai contingencies and the land recorded as Sreepandaravagai *thanathu*."

> "Government have carefully considered the question. The term 'public revenue due on land' includes the assessment in kind or money charged on lands and payable to Government, or the Sreepandaravagai, (*vide* Section 1 (a) Regulation I of 1068), as well as the pattom on Kandukrishi and Sreepadom lands. (*vide* the explanation thereunder). The G. O. quoted above refers in general to auction sales for arrears of tax, held under the provisions of the Revenue Recovery Regulation. Government therefore consider that the procedure laid down in the G. O. should be declared to apply also to sales under the Regulation for recovery of arrears due to the Sreepandaravagai, the Kandukrishi Department and the Sreepadom Estate subject to necessary modifications."

That "*subject to necessary modifications*" is very important.

> "The following instructions are accordingly issued for the guidance of Revenue Officers in the matter :—

LIBRARY ARCHIVES Kerala Legislative Assembly

So, these instructions were issued *subject to necessary modifications* for the collection of arrears on the Sreepadom and Kandukrishi lands also. The reasons are also given there. I shall read Section 4 also.

"In the case of arrears of pattom due to the Kandukrishi Department the land on which the arrears are due should not be sold, as the pattadar has no title to it he being only a tenant-at-will, but the improvements on the lands may be sold in auction and the proceeds credited towards the arrears due If there are no bidders the officer conducting the sale should bid for the improvements for the nominal sum of chuckram one and meet the purchase money of one chuckram out of Kandukrishi contingencies. The arrears minus the purchase money should be recovered from the other properties, if any, of the defaulter, and if there are none such, the balance should be written off the accounts as irrecoverable. In such cases, the land will be resumed from the defaulters and leased afresh to others."

The reason for providing for that contingency also is given there. There the land does not belong to the Pandaravagai. It belongs to Government. That is probably the reason why that G. O. was issued, '*with the necessary modifications.*' Sir, is there any reference in any of these G. O.'s to lands situated in other taluks? As such how can Mr. Robinson say that the present is an interpretation and explanation of the G. O. of 1919?

MR. K. GEORGE (*Chief Secretary to Government*): Will the member read the third paragraph also?

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): Oh Yes; then I must read the second also. Mr. Robinson wanted only the fourth. I think that I have omitted only the 3rd paragraph. I was afraid that the whole of my time would be taken up. I would rather read all the paragraphs that I have omitted.

"1. When land is put up to auction for arrears of tax due to the Sreepandaravagai Department or the Sreepadom Estate, under the Revenue Recovery Regulation and no bidders are forthcoming the officer who conducts the sale should bid for the land on behalf of the Sreepandaravagai or the Sreepadom Estate, as the case may be, for a nominal value of one chuckram.

2. The purchase money of one chuckram should be recovered from the Sreepandaravagai Department or the Sreepadom Estate as the case may be, and credited towards part payment of the dues to the Sreepandaravagai or Sreepadom.

3. In case the defaulter possesses no other properties from which the balance of arrears could be recovered, the entire arrears minus the amount of the purchase money should be written off the accounts and the land recovered as the *thanathu* of the Sreepandaravagai or the Sreepadom Estate as the case may be, with the sanction of Government."

It is very clearly laid down that these rules are intended only to apply to Sreepandaravagai, Sreepadom and Kandukrishi lands.

MR. K. GEORGE (*Chief Secretary to Government*): Is it the member's position that the provision, that no other property from which the balance of arrears would be recovered could also be sold in auction, is applicable only to Sreepandaravagai lands? The G. O. says that the lands should be treated the same way as pandaravagai lands.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): '*With necessary modifications*".

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. K. GEORGE (*Chief Secretary to Government*): This is the necessary modification that is now sought to be made by this G. O. now under consideration.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): That cannot be. The G. O. of 1919 makes absolutely no reference to cases of any other property except that on which the tax is due. Is there any reference to that? From the copy that I have in my hands, I see that there is no reference.

Sir, what I was submitting was that Mr. Robinson wrote to Government that this was only an interpretation of the G. O.'s of previous years. This G. O. now states that the Government have carefully considered the question and are pleased to lay down the following instructions for the guidance of the officers in the future. Now, Sir, this G. O. is going to constitute another set of instructions. It does not say that the intention of the G. O. of 1919 was this.

Sir, as Mr. Krishna Aiyangar said we are not living in a country where there is any political agitation developing into a no-tax campaign and it is fully realised that the people here are now passing through a period of economic crisis. At such a time, Sir, why should this G. O., which I can never consider to be an interpretation of the previous G. O., be promulgated? Is it not admitted by this G. O. that in Travancore there are certain lands not worth even one chuckram which bear even a higher tax than they are worth?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): പ്രളയത്തിനു കാരണം തറവില എത്രയാണെന്നു പറയാമോ?

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): ഉദ്ദേശമായ അറിവേ എനിക്കൊള്ളൂ. അതുവച്ചുകൊണ്ടു പറയാൻ പാടില്ല.

I cannot give answers on mere guess.

What I submit is that this is a very hard rule and it has been promulgated at a very inopportune time. It is high time for the Government to cancel the G. O. and to appease popular discontent.

Reference was made to Section 48 of the Revenue Recovery Regulation. It says:—

> "When a defaulter or his surety may hold property out of the Taluk wherein default has been made the Tahsildar of the Taluk in which such defaulter or surety holds property shall, on the written application of the Tahsildar in whose Taluk such default has been made, proceed in all respects against the property of the defaulter or surety or both in the same manner as if the default had been made in his own Taluk".

Sir, in the case of a mere defaulter there is no question of surety. I think that applies to a case where a security is taken from a defaulter, in a case where he wants some time for the payment of the revenue. I shall read Section 43 also in this connection. It says —

> "If, at any time before the lot is not knocked down, a defaulter tenders security, it shall be lawful for the officer conducting the sale to accept the security and postpone the sale of the defaulter's property upon such conditions and until such

LIBRARY ARCHIVES Kerala Legislative Assembly

time as he may appoint; in the event of default being made in the performance of such conditions, such officer may enforce the security subject to the provisions of Section 45.

The security bond shall be in duplicate, one of which shall be kept in the custody of the officer conducting the sale and the other shall be forwarded forthwith to the Division Peishkar.

The security bonds given under this Section shall be exempt from Stamp duty."

I think it is for the cases contemplated by Section 43 that Section 48 applies. We do not find any reference to the property situated in other taluks, in any other Sections. My friend Mr. P. N. Krishna Pillai was referring to Section 5. What does that Section say?

"When Public Revenue due on land may be in arrear, such arrear, together with interest, if any, and costs of process, may be recovered by the sale of the defaulter's movable or immovable property or both in the manner hereinafter provided."

What I say is that Section 5 is an enabling provision. It is admitted that this Revenue Recovery Regulation is applied not only for the purpose of collecting land revenue but for so many other purposes, even to cases where no tax is due from the land. Certainly there must be some provision for such cases also. I do not see any doubt about that.

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): Does my friend realise that even the movable property of the defaulter may be proceeded against for arrears of land revenue?

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): But only after selling the immovable property from which the tax is due?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): Is it not the practice to proceed against the movable property of the defaulter in the first instance and is not that procedure legal according to Section 5 of the Regulation?

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): That is because arrears could be realised with greater expedition if steps are taken against movables. There is specific provision for destraining the movable properties of the defaulter. But there is no specific provision for proceeding against his properties situated in other taluks except the provision contained in Section 48. But I submit that section 48 has to be read with Section 43. All these difficulties have arisen because the Land Revenue Commissioner has tried to interpret some of the sections and the G. O's. in force and formulate certain proposals to Government, who, probably without consulting their legal advisors have passed the G. O. Otherwise Government must admit that it is a fresh G. O. which confers new powers on the Government. On these grounds I support the motion now before the House.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Sir, I am glad to see that Mr. Krishna Aiyangar has conceded the legality of the G. O., which, unfortunately, has been the cause of the adjournment motion now before the House. But, Mr. Asan seems to doubt it. It seems to me, that from a perusal of Section 48, and also of Section 49, that any property, movable or immovable, of a landholder may be proceeded against for the recovery of the arrears of tax

LIBRARY ARCHIVES Kerala Legislative Assembly

[Mr. Kayalam Paramesvaran Pillai.]

The arrears of taxes are considered to be a debt due from the land-holder to Government; or, to speak in the language used in common parlance, when a person enjoys land, the tax due on the land is considered to be his first debt. It is only reasonable that there is effective provision to enable the debt being collected. It is nothing more than this that the Regulation has provided for. Sir, I do not want to take up the time of the House by *reading* all the Sections relating to the point. But Section 5 has been referred to more than once in the course of this debate. Section 5 is clear on the point that the arrears of revenue may be recovered from the movable as well as the immovable properties of the defaulter.

Then, coming to Section 48, referred to by Mr. Krishna Aiyangar it clearly lays down that the defaulter's other properties, situated in other taluks too may be proceeded against for the purpose of the recovery of the arrears of tax.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): May I ask the member why then the word '*surety*' has been introduced there?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Because, sometimes there may be a surety also. Section 49 goes further and says that even debts due to him and his salaries may be proceeded against. Therefore, it will be seen that every remedy contemplated by law, known to the law for the recovery of debts, has been allowed for the recovery of taxes due to Government.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*): Is there any provision to proceed against the person of the defaulter?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): No, so far as I can see.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*): May I ask the member why the Government did not think of providing for that also in the G. O. now in question, or in some other G. O.? (*Hear, hear.*)

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Because the G. O. wants to be only in conformity with the provisions of the Statute. There is however nothing peculiar or wrong in such a provision also; because in Madras—and in Mysore also, I think there *is* provision for the arrest of the defaulter.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*): May I ask the learned Law Member how he would reconcile Section 2 with Section 48?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): There is nothing to reconcile. In Section 2 it is stated that the lands as well as buildings belonging to the debtor should be regarded as security.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*): Security for what, Sir?

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Security for public revenue due on such land.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Is it only in the exercise of the right to proceed against unsecured properties also that the present G. O. has been issued ?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : I am coming to that.

In view of the express provision in the Statute that the properties of the defaulter could be regarded as security for arrears of tax due, it seems to me impossible to conceive how it would be illegal to proceed against any property of the defaulter other than the property on which the tax is due. I need not labour that point here because the point has been raised in our Courts of Law and decided upon. Our High Court have given a ruling on the point.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*) : May I know from the learned Law Member the circumstances that have led to this G.O.?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : If the member would remind me of this question later on I shall answer him. I am now dealing with the *legality* of the G. O.

Sir, the ruling of the High Court that I was referring to is contained in the First Volume of the Travancore Law Journal.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*) ; May I hear from the Law Member the equitable side of it ?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Yes, but only after I finish the legal aspect of it.

It will therefore be clear, Sir, I suppose, from what I have been submitting, that it is perfectly legal for the Government to proceed against *any* property of the defaulter for arrears of taxes due.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*) : May I ask what was the point at issue in that case reported in the first volume of the T. L. J.? Was it not whether properties from which arrears were not due could be sold free of all encumbrances? I think that was the point decided there.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : There is a dictum on the specific point now in question.

Sir, in spite of the eloquent speech of Mr. Krishna Aiyangar, it was conceded that the G. O. is perfectly legal. That being so, I do not wish to be dragged into unnecessary side issues.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*) : I do not see how I deserve that side hit, Sir.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*) : May I know whether there is any ruling which lays down that, for the arrears of tax due on a particular land, only that land could be sold ?

LIBRARY ARCHIVES Kerala Legislative Assembly

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): No, if Mr. Kesava Pillai will take up any such ruling and forward it to Government, Government would be very thankful to him, and would immediately ask their legal advisers to re-examine the question in the light of that ruling.

I submit, Sir, it is perfectly legal to proceed against any property of the defaulter to recover the taxes due. Mr. Krishna Aiyangar frankly conceded that that was within the intention of the legislature also. Now, I ask, when it is perfectly legal and is within the intention of the legislature, how can this G. O. be illegal?

Mr. Krishna Aiyangar asks, Sir, 'It may be your legal right; but why do you exercise it?' The simple answer is this. The revenue due is public revenue and not any private dues; and the public servants have got a duty towards the public to recover public revenue by all means possible.

MR. A. THANU PILLAI (*Trivandrum*): Are not the Government bound to recognise the equities in favour of the landholder?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I am now dealing with the general principle involved in the matter and not with individual cases where the equities may have to be considered.

What I submit is that the legislature commands that the arrears of public revenue may be recovered either from the property, the tax on which is in arrear, or from any other property belonging to the landholder.

MR. T. C. KESAVA PILLAI (*Kalkulam cum Vilavankod*): കടിശ്ശിക കാരം എന്താണ്?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): ലാൻഡ് റവന്യൂവിലുംപ്പെട്ട എല്ലാ കരവും ഈടാക്കാമെന്നാണ് ഞാൻ പറയുന്നത്.

So, Sir, if the legislature allows these weapons to be used, is it not, I ask, the duty of the officers of Government to exercise these rights and use these weapons, if necessary in the interests of the public? Why did the legislature then command that, even by exercising all these rights, all the arrears must be recovered? It is not dues to any private body or individual. Once the legislature lays down as it has done in the present instance, are not the officers of Government bound to use all the weapons provided by it when necessity arises? If they do not do so, they would be failing in their duty towards the public. I am submitting all these, Sir, on the general aspect of the question.

Mr. Thanu Pillai asked me about the equities in favour of the landholder. In individual cases, Sir, where, on account of peculiar circumstances beyond the control of the defaulters their cases may have to be viewed equitably, Government *have* the power for instance, under certain Rules to remit the taxes. If Mr. Thanu Pillai or Mr. Krishna Aiyangar has any grievance.....

LIBRARY ARCHIVES Kerala Legislative Assembly

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*) : I have no grievance Sir.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : I submit, Sir, in individual cases where the circumstances are hard, Government have got the power to consider each one of such cases on its own merits and to grant say, remission of taxes. That is an entirely different question from the question of general principle or right of the Government to realise arrears of public revenue which alone is enunciated in the G. O. now the subject of discussion. So long as the Regulation lays down that it is perfectly legal to proceed against any property of the defaulter, I submit, it cannot be said that there is anything wrong in the G. O. The G. O. does not say anything more than what is contained in the Regulation.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*) ; Do I understand my friend to suggest, that the contract gives him a pound of flesh and that therefore he would seize it, cut it out from the heart of the debtor ?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : No, Sir ; what I submit is that the G. O. enjoins only those processes which are allowed by the Law and nothing more. In special circumstances, in individual cases, if it is brought to the notice of the Government that the exercise of these legal rights by Government would work as harmfully as the cutting of a pound of flesh from the person of the debtor, Government are certainly prepared to consider such individual cases on the merits , and they *do* have the power to grant remission of taxes in such cases. There are Rules for the remission of taxes.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*) : May I ask my friend whether, if such peculiarly hard circumstances of individual cases are brought to the notice of the Land Revenue Commissioner or his subordinates, they are bound, in the light of the provisions of the Law on the matter, to take notice of such circumstances ?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Yes, it seems to me they are ; there are Remission Rules. It is open to the aggrieved landholder to say, 'This year there was scarcity of water, there were untimely rains, the yield was unusually poor. The prices of products have gone down terribly. I am not therefore in a position to pay the tax on my land.' It is open to the landholder to pray for the remission of tax , and Government have got the power to grant remission under the Remission Rules. And, they *do* grant remission in deserving cases.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*) : May I ask the learned Law Member whether in a case where the subordinate officer of the Revenue Department had disposed of a land in a manner perfectly consistent with the law and the G. O. on the question, and such disposal causes great hardship to the land holder, can the Land Revenue Commissioner or the Dewan reverse such a decision by the subrodinate officer of the Revenue Department ?

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MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): He cannot. That is why I said that the aggrieved land-holder should seek the appropriate remedy. If he thinks that, for reasons for which he was not responsible, he cannot pay the tax on account of general trade depression or failure of crops or other circumstance, he should bring it to the notice of Government and pray for remission of tax. Mr. Robinson has already assured that individual cases *will* be considered.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Karthikapalli*): Are there such Rules now?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I have not got the Rules now before me, but I know there are some Remission Rules.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Is my friend aware that the Remission Rules now in force apply only to the taluks of south Travancore and to the Shencotta taluk and not to any other taluk in Travancore?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I am prepared to take my friend's statement as correct. Then, the only point is that the benefit of the Remission Rules should be extended to the other taluks also, or that fresh Remission Rules, extending to the whole of the State, should be framed and passed.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*): May I ask the learned Law Member whether Government have got the right to realise arrears of revenue from lands which the defaulter did not own at the time he made the default?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): That is a hypothetical question; and it does not arise from the G. O. which forms the subject of the present discussion.

MR. A. THANU PILLAI (*Trivandrum*): May I know from the Law Member what is the harm in Government proceeding merely against the property on which the tax is due?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): This is the reason, as it appears to me. Ordinarily, there may not be any necessity to proceed against the other properties of the defaulter. The portion of the G. O. now criticised contemplates only exceptional cases where not even a single bidder is coming forward for the land on which the tax is due.

MR. A. THANU PILLAI (*Trivandrum*): Is there any reason why not even a single bidder would come forward for a land sold in auction?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): There may be or may not be; but, my point is that the G. O. is not intended, or rather, is not likely to be applied to every case of default.

MR. A. THANU PILLAI (*Trivandrum*): Then, are the reasons for the fear, that no bidders would be coming forward, merely imaginary?

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MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): That is not it. Where is the harm in making provision for an extraordinary or exceptional contingency? In hard cases, the aggrieved party may approach Government for remission.

MR. A. THANU PILLAI (*Trivandrum*): There is no rule or provision for that. It is very very difficult to induce Government to write off the taxes due, particularly when there are no rules for the purpose.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): We are now concerned only with the general rule of law and not with individual cases. I can understand the opposition to this G. O. if any one would point out that it is illegal or inequitable generally. It is perfectly legal and perfectly equitable. And, it is the duty of the Government to enforce the law. It is intended only for very very exceptional cases where no bidders may be forthcoming for the land on which the tax is due. It expressly says '*...if no bidders are forthcoming....*' It is only to such exceptional cases that the G. O. would apply.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): Then, why not Government leave all such land, for which no bidders are forthcoming, to the owner himself instead of taking it for one chuckram for themselves?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): That is because no bidders are forthcoming.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): So, Government take, for themselves, land for which no bidders are coming forward, just for one chuckram, credit that chuckram towards their dues and proceed further against other lands of the defaulter for which they expect bidders to be forthcoming?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Mr. Asan now puts forward as a serious suggestion that if bidders are not forthcoming for land A on which the tax is due, Government should proceed against land B belonging to the defaulter and not take land A for themselves for one chuckram.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): Surely that would be better than Government taking the land for themselves for one chuckram.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I must refer to the other point raised by the Deputy President.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*): May I know—

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I cannot answer any question just now.

Mr. Krishna Aiyangar raised the question whether the land on which the tax is due, if sold in auction, would be free of all encumbrances. He said that it will not be free of all encumbrances.

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[Mr. Kayalam Parameswaran Pillai.]

For purposes of this debate, I shall not question that statement. But, it seems to me that it is absolutely irrelevant for the discussion on this G. O. If the Government have the right to adopt the procedure and to take the steps mentioned in the G. O., then, why should Mr. Krishna Aiyangar bring in the question whether the land would be free from encumbrances or not when sold in auction. That is the look out of the *purchaser* in auction.

MR. MATTHEW MURIKKAN (*Vaikam*): May I know from the Law Member the special reason for enforcing this so-called right of Government particularly at this famine time?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Kindly ask questions after I have finished this portion of my speech.

We are not at all concerned now with the question as to whether the land sold in auction would be free of all encumbrances or not. The law allows certain remedies and the Governmen to enforce them. Once the legality of it is admitted, how does the question, as to whether it would be free from encumbrances or not when sold, arise?

Mr. Asan asks why the other properties of the land-holder should not be proceeded against even at the outset before steps are taken against the land on which the tax is due. Government may proceed against other lands also. But I would point out to Mr. Asan that Mr. Krishna Aiyangar, a very able lawyer, has told us that the other lands would not be free from encumbrances.

MR. A. S. DAMODARAN ASAN (*Mavelikara* cum *Kartikapalli*): The encumbrances themselves must be less than one chuckram in value.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): The nominal value of one chuckram is fixed because no bidders are coming forward.

MR. MATTHEW MURIKKAN (*Vaikam*): The Law Member has said enough about the legality of the question. Now, may I know whether there is any special ground to enforce these legal rights (as they are called) at this famine time?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*). I am thankful to Mr. Murikkan for reminding me of that aspect of the question. Mr. Robinson has told us that this G. O. is not now being issued for the first time and that it is only a reiteration of the practice that has been going on for several years past.

MR. A. G. MENON (*Parur*): Was such practice sanctioned by any Government Order hitherto?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): I am just now answering Mr. Murikkan.

MR. MATTHEW MURIKKAN (*Vaikam*): This has been now issued probably as a measure of famine relief. (*Laughter.*)

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MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): This practice has been in vogue for a very long time. Mr. Robinson has said that; and I think the House can accept the statement given by the Head of the Department. He has clearly explained that there has been a misconception about it in one taluk, namely the Kunnattur taluk on the part of the Revenue Officers there; and that therefore the whole question had to be re-examined and the G. O. now in question issued.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*): May I know whether Government have any objection to purchase for its real value the land for which no bidders are forthcoming?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Perhaps, that is a matter for consideration. But, Government really do not want the land.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated, Deputy President*): Why not the Government purchase the land for the statutory charges on it instead of for a chuckram?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): As I have already stated, Government do not want the land.

MR. R. KESAVA PILLAI (*Kottarakara* cum *Kunnattur*): Should not the Government show some mercy?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Yes, Government must show mercy. That is why I said that the circumstances of individual hard cases might be brought to the notice of Government for special consideration. We are now dealing with a general rule.

MR. A. THANU PILLAI (*Trivandrum*): Should not the Government enquire why bidders are not forthcoming?

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): That may vary with individual cases.

MR. A. THANU PILLAI (*Trivandrum*): The Land Revenue Commissioner, the Head of the Department, surely should know the cause of it. Even the worst land should fetch at least one year's tax when sold.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): There may be a combine of the people of the locality. The Land Revenue Commissioner has already told you that there are very few cases where bidders do not come forward. I asked Mr. Krishna Pillai the very same question that Mr. Thanu Pillai now asks me, namely, why bidders do not come forward; and he said that it was because of trade depression. I perfectly realise that difficulty. If such cases are brought to the notice of Government, they would surely not ask for the pound of flesh. But, why should the general principle or rule, be questioned for that? The Civil Procedure Code lays down, for instance, that the debtor may be arrested and kept in prison in certain cases. There may be hard case in which it would work very

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[Mr. Kayalam Parameswaran Pillai.]

hard on the debtor if that provision is enforced. The debtor's wife may be in her time of confinement; or the debtor himself may be ill. Certainly, in such hard cases, the Court may exempt the debtor from arrest and imprisonment. Individual, exceptional cases should not be taken into consideration during the discussion of the general rule.

MR. V. J. OOMMEN (*Commerce and Industry, North*): I move for a closure, Sir.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Closure cannot be moved when a member is in possession of the House.

PRESIDENT: You have to finish soon, Mr. Parameswaran Pillai.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): സമയമായി.

MR. KAYALAM PARAMESVARAN PILLAI (*Additional Head Sirkar Vakil*): Just one minute, Sir, and I shall close.

What I have to submit, in conclusion, is that it is only a general rule that is contained in the G. O. now in question; and, that general rule only enunciates the practice that has been in vogue for the past several years. I submit that the equity of a general rule should not be tested with individual exceptional cases.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): എനിക്ക കുറെമുപടിപറയാനുണ്ട്.

PRESIDENT: There are only five minutes more. If you want votes to be taken, you will have to spare sufficient time. At 5-30, the motion will automatically fall to the ground. I remind you of that.

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): ഇവിടെ പറഞ്ഞിട്ടുള്ള സമാധാനമൊന്നും നിർവഹിക്കത്തക്കതല്ല. ആദ്യം ഗവണ്മെൻറു ഇതിനെപ്പറ്റി ദയവായിട്ടു ആലോചിക്കണമെന്നാണ്, മാതാവിൻെറ നിലയിൽ ഞാൻ പറഞ്ഞതു്.

PRESIDENT: You want votes to be taken Mr. Kesava Pillai?

MR. T. C. KESAVA PILLAI (*Kalkulam* cum *Vilavankod*): രണ്ടു ഗവണ്മെൻറുത്തരവുകളും റവന്യൂകമ്മീഷ്ണർനിർദ്ദേശിച്ചിട്ടുള്ള നിർദ്ദേശങ്ങളും അബദ്ധമാണെന്നും അതു ശരിയാക്കണമെന്നുമുള്ള എൻെറ അടിയന്തിര പ്രമേയത്തെ ഞാൻ പ്രസ്സു് ചെയ്യുന്നു.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*): Sir, I would try to explain to the House that this is not a new rule. It was in January 1929, when I had been to Kunnattur, that I inspected the Taluk Office there and wrote in my inspection notes among various other things, that I should bring to the notice of

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the Government the fact that in that taluk it had been recommended to Government that the tax due on a certain land should be written off and that the recommendation had been made without exhausting all the steps, open to Goverement to take, for the realisation of arrears of tax.

PRESIDENT : Mr. Robinson, your time is nearly up. You will just try to finish as early as possible.

MR. KAYALAM PARMESVARAN PILLAI (*Additional Head Sirkar Vakil*) : Sir, he has got the right of reply.

PRESIDENT : Yes ; but, you will try to finish your speech as early as possible, Mr. Robinson.

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*) : Accordingly, I brought to the notice of Government that all steps had not been taken to recover the taxes due and that the Tahsildar has had wrongly recommended that the tax might be written off. The question really arose about a year ago. There is therefore no question of raising it now when there is famine in the country. It so happened that, in the course of my correspondence with Government, the G. O. could be issued only now. As I submitted at the outset, it was not necessary to publish the G. O. at all. It was published simply to inform the subordinates of my department of the correct procedure.

As regards the special circumstances, of this Kunnattur case, in which no bidders were forthcoming, I have not written them in detail in my inspection notes. I think the owner of the land was an influential person and that therefore no one in the place would bid his land in Revenue Auction Sale.

MR. K. P. NILAKANTA PILLAI (*Chirayinkil*) : May I know from the learned member why his Kunnattur subordinates alone misunderstood the rules in force ?

MR. S. C. H. ROBINSON (*Land Revenue and Income Tax Commissioner*) : Everybody is liable to err. The Kunnattur Officer also, therefore, is liable to commit a mistake. That is all. There does not seem to be any special reason for that.

PRESIDENT : I think the time is up, and therefore, it must be taken that the motion has automatically fallen to the ground. In this connection, I may say that both sides of the question have been placed before me ; and Mr. Krishna Aiyangar has pointed out that Government should deal with the question sympathetically in view of the present economic condition of the country. I shall examine the whole question and do what is possible.

MR. K. MADHAVAN PILLAI (*Tivandrum* cum *Nedumangad*) : Sir, with your permission, I desire to say, on behalf of my friends and on my own behalf, how very grateful we are to you for the very commendable and praiseworthy manner in which you have conducted the proceedings of this Council. (*Cries of 'hear, hear' from the different corners of the House.*) You have opened this Session by extending to us an invitation for co-operation. It must be apparent to you now, Sir, how willing we

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[Mr. K. Madhavan Pillai.]

were to respond to that invitation. Differences of opinion are inevitable. We, on this side of this House, represent the orthodox non-official viewpoints, while my friends on the Government benches look at things from the point of view of practical administration. Sir, I assure you that, during the three days that you presided over the deliberations of this Council, you have convinced us that the rights and privileges of this House are quite safe in your hands (*Hear, hear*) and that you are moved by a determination to maintain the prestige and dignity of Government.

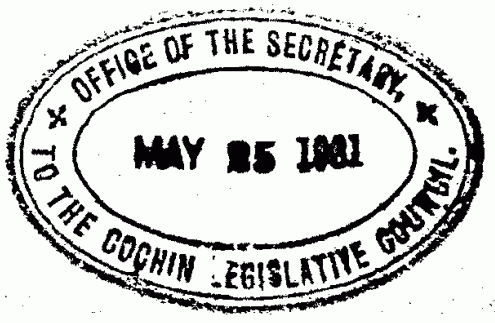
I do not wish to detain you further; but I wish you, Sir, most sincerely, all success in the discharge of the high and arduous duties on which, by the Gracious Command of Her Highness the Maha Rani Regent, you have entered.

PRESIDENT: Mr. Madhavan Pillai and gentlemen, I am extremely thankful to you for the sentiments expressed by you. I may assure you that I have been doing my work here in that spirit of co-operation and confidence which, I said, are essential to institutions of this kind; and I hope that those feelings of trust and confidence will always prevail here on the official as well as on the non-official side in the proceedings of this House.

I adjourn this Session of the Council *sine die*. (*Cheers.*)

The Council was adjourned *sine die* at 5-35 P. M.

P. N. KRISHNA PILLAI,
Secretary to the Legislative Council.



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